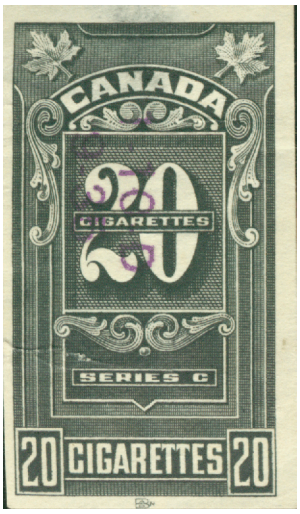
--- RC-396 - 20 Cigarettes - Series “C” - tall format - “Macdonald Tobacco” - 1935-39 ---

Paralleling the *small format* twenty cigarette series, the *tall format* stamps were designed for use on the soft thicker shirt-pocket *American* style packages. The first listed “Macdonald Tobacco” date coded *tall format* twenty cigarette Series “A” imperforate **RC-309** is rollered cancelled with an alternating 4 mm. Gothic **1-10-D / 7-32** from July 1932. This 4 mm. cancellation was used to indicate sheets purchased prior to the 1932 Budget, which had decreased the excise duty on *small cigarettes* from $ 6.00 to $ 4.00 per thousand.

“Macdonald Tobacco” had introduced the twenty cigarette *tall format* Series “C” *imperforate* by September 1935. The hidden letters “B-H” must indicate that the die was approved early in 1935. In the pre-war era, twenty cigarettes sold *across Canada* at 20¢ per pack.



★**RC-396** - 20 cigarettes, imperf, mimeographed **1-10-D / 9-35** by “Macdonald Tobacco” in September 1935

--- the cancellation reads vertically down - 16 copies to date ---

[★RC-396]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	---	---	---	---	9-35	---	---	12-35
1936	---	---	3-36	---	---	---	---	8-36	---	---	---	---
1937	---	2-37	---	---	5-37	---	7-37	8-37	---	---	---	---
1938	1-38	---	---	---	---	---	7-38	---	---	---	---	12-38
1939	---	2-39	---	4-39	5-39	---	7-39	8-39	9-39	---	---	---

When the first wartime Budget of September 12th1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand the manufacturers, in order to maintain their price at 20¢, decreased the size from twenty to *eighteen* cigarettes, interrupting the production of twenty cigarettes.

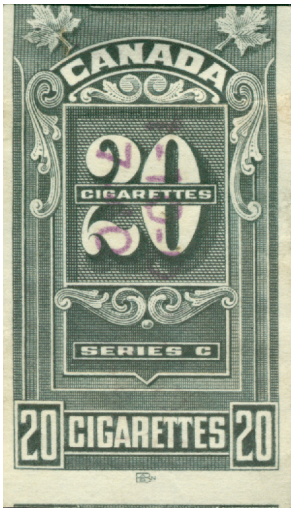
--- 20 Cigarettes - imperforate - tall format - “Macdonald Tobacco” - 1940-42 ---

Judging from Macdonald’s usage of the *tall format* twenty cigarettes stamp in early 1940, it is possible that its continued use could have been for sale in Montreal, with its 1935-40 municipal sales tax of 2% on items selling in excess of 10¢ - with any fraction of a *tax-cent* counted as a whole cent.

When the Budget of June 24th 1940 increased the excise duty on *small cigarettes* from $ 5.00 to $ 6.00 per thousand, the manufacturers restored the package of twenty cigarettes for sale *across Canada*, increasing the price to 25¢ per pack and the imperforate tall format Series “A” saw provisional use.

On July 1st, 1940, the Province of Quebec, abolishing all previous municipal and provincial tobacco taxes, imposed a flat 10% tobacco tax. This meant a 3¢ tax on the 25¢ twenty cigarette package, for a retail price of 28¢ per pack in Quebec. To alleviate Quebec complaints about this odd-cent pricing, and to maintain their 25¢ price on this medium size pack, early in 1941 the manufacturers began production of a *twenty-two* cigarette pack for sale at 30¢ in *Quebec*, and initiated production of an *eighteen* cigarette *Quebec* pack at 25¢.

★**RC-309** - 20 cigarettes, imperf, mimeographed **1-10-D / 7-40** in July 1940



★**RC-396** - 20 cigarettes, imperf, mimeographed **1-10-D / 7-40** in July 1940

[RC-309]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	**7-40**	---	---	---	---	---

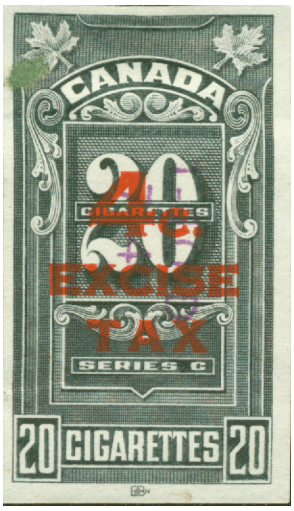
--- the cancellation reads vertically down - 14 copies to date ---

[RC-396]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	**1-40**	---	**3-40**	**4-40**	**5-40**	**6-40**	**7-40**	---	---	---	---	---
1941	---	---	---	---	**5-41**	**6-41**	---	---	---	---	---	**12-41**
1942	**1-42**	**2-42**	**3-42**	**4-42**	**5-42**	---	---	---	---	---	---	---

--- 20 Cigarettes - Series “C” - tall format - “Macdonald Tobacco” - Budget of 1942 ---

--- RC-635 - the BABN 6 and 3 mm. surcharge 4c. / EXCISE / TAX ---

For general distribution when the Budget of June 24th 1942, under the “Special War Measures Act”, imposed an excise tax of 1¢ per five cigarettes or fraction thereof, BABN surcharged the twenty cigarette *tall format* stamp with their three-line 6 and 3 mm. Gothic **4c. / EXCISE / TAX** as **RC-635**. The use of date coding by “Macdonald Tobacco” ceased with July 1942, and it was not revived until the alpha-numeric series began in 1961-62.



★**RC-635** - **4c. / EXCISE / TAX** on 20 cigarettes, imperf, the 1942 BABN Gothic surcharge, mimeographed **1-10-D / 7-42** in July 1942 by “Macdonald Tobacco”, Montreal

[★RC-635]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	7-42	---	---	---	---	---

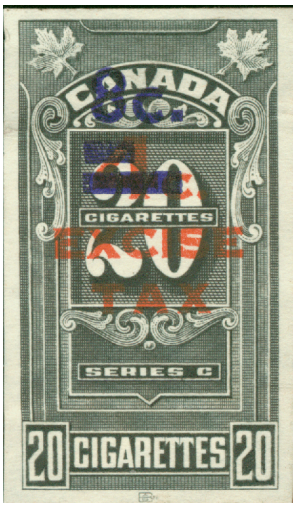
[re: Chris Ryan - Revenue Newsletter # 13 - August 1996]

“As of December 11th 1942 any variation in price, size or labelling of any tobacco product, as well as the introduction of any new brands required the written permission of the Tobacco Administrator of the Wartime Prices and Trade Board”.

“As of May 1st 1943 packages of manufactured tobacco less than 1/12th pound were outlawed, and cigarettes were thereafter limited to packages of 18, 20, 22, 25, 40 and 50 cigarettes. Exceptions were permitted only as authorized in writing by the Tobacco Administrator”.

--- 20 Cigarettes - tall format - “Macdonald” re-surcharges and surcharges for the 1943 Budget ---

When the Budget of March 3rd 1943 doubled the excise tax, Macdonald Tobacco re-surcharged their remaining sheets of the 1942 BABN surcharged *tall format* twenty cigarettes **4c. / EXCISE / TAX** - in deep blue ink with a 5 mm. Gothic **8c.** above a pair of horizontal ***unequal length*** killer bars (4 and 8 mm. long) as the Macdonald provisional **RC-705**.



★**RC-705 - 8c.** on **4c. / EXCISE / TAX**, imperf, Macdonald Tobacco’s
dark blue re-surcharge of **RC-635** for the March 3rd 1943 Budget

Lee Brandom does not list a version of the above company re-surcharge using the two ***equal*** length blue bars. I feel that the ***unequal*** bar company re-surcharges were made on sheets *in stock* prior to the tabling of the Budget, and that the ***equal*** bar re-surcharges would have occurred on sheets obtained post-Budget from Ottawa at the increased excise rate.

In 1943 the accounting procedures had changed and the excise stamps were now supplied as requested without pre-payment. The taxes were paid at the end of the next month for excise stamps requisitioned during the preceding month. The probable reason for such (equal bars) Macdonald re-surcharges was simply to keep production moving while awaiting the proper BABN 1943 surcharged stamps.

Undoubtedly Macdonald Tobacco used the 1943 BABN **8c.** dark blue Gothic re-surcharged of **RC-635** - the *tall format* **4c. / EXCISE / TAX** on the twenty cigarettes **RC-396** - and the general issue **8c. / EXCISE / TAX** Gothic three-line surcharge **RC-791**, however by 1943 they were no longer code cancelling their production, and such usage cannot be determined off-package.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 20 cigarettes \ 1-10D - tall format],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 25th 2013, JBH